

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 419

February 7, 2015

SUMMARY OF BILL: Corrects a typographical error by directing a taxpayer challenging a tax assessment in a lawsuit against the Department of Revenue to attach the notice of assessment as an exhibit to the “petition filed in the suit”, rather than to the “notice”, when filing such a lawsuit.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Correcting the typographical error will not result in a significant fiscal impact to the state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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